

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1004, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 2, line 3, delete "taxable year" and insert "**tax period**".
- 2 Page 2, line 18, delete "taxable year" and insert "**tax period**".
- 3 Page 2, line 37, delete "taxable year" and insert "**tax period**".
- 4 Page 2, line 41, delete "taxable year" and insert "**tax period**".
- 5 Page 2, line 42, delete "taxable year." and insert "**tax period.**".
- 6 Page 3, between lines 8 and 9, begin a new paragraph and insert:
- 7 "**(d) For purposes of subsection (c), a liability for a listed tax is**
- 8 **due and payable if:**
- 9 **(1) the department has issued:**
- 10 **(A) an assessment of the listed tax and demand for**
- 11 **payment under IC 6-8.1-5-3; or**
- 12 **(B) a demand notice for payment of the listed tax under**
- 13 **IC 6-8.1-8-2;**
- 14 **(2) the taxpayer has filed a return or an amended return in**
- 15 **which the taxpayer has reported a liability for the listed tax;**
- 16 **or**
- 17 **(3) the taxpayer has filed a written statement of liability for**
- 18 **the listed tax in a form that is satisfactory to the department."**
- 19 Page 4, line 9, after "payable" insert "**, as determined under**
- 20 **IC 6-8.1-3-17(d),"**
- 21 Page 4, line 9, delete "taxable year" and insert "**tax period**".

1 Page 5, between lines 15 and 16, begin a new paragraph and insert:
2 **"(d) The additional penalty provided by subsection (b) does not**
3 **apply if the taxpayer:**
4 **(1) has a legitimate hold on making the payment as a result of**
5 **an audit, bankruptcy, protest, taxpayer advocate action, or**
6 **another reason permitted by the department; or**
7 **(2) had established a payment plan with the department**
8 **before the effective date of this section."**
 (Reference is to HB 1004 as reprinted January 11, 2005.)

and when so amended that said bill do pass .

Committee Vote: Yeas 10, Nays 0.

Senator Kenley, Chairperson